

MASSACHUSETTS

Public Employee Retirement Administration Commission

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M E M O R A N D U M

TO: All Retirement Boards

FROM: Joseph E. Connarton, Executive Director

RE: Internal Control Questionnaire

DATE: July 25, 2000

Attached is a copy of the Internal Control Questionnaire (ICQ) that is utilized by our audit department while performing the statutory audits of Retirement Boards. This document is being provided to assist you in better understanding the audit process and as a reference guide for questions that may occur on a daily basis.

As changes occur in the document, we will notify Boards. Additionally, the ICQ will accompany the notification letter sent by our audit department to Boards approximately 30 days prior to the commencement of an audit.

If you have any questions regarding this document please contact Gerry Arnaudet at 617-591- 8923.